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1 UNITED STATES PATENT AND TRADEMARK OFFICE

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4 BEFORE THE BOARD OF PATENT APPEALS
5 AND INTERFERENCES
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8 *Ex parte* ROBERT I. G. MCLEAN and RODNEY J. ANDERSON
9

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11 Appeal 2008-1848
12 Application 09/586,722
13 Technology Center 3600
14
15

16 Decided: January 30, 2009
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18

19 *Before* MURRIEL E. CRAWFORD, JOSEPH A. FISCHETTI and BIBHU
20 R. MOHANTY, *Administrative Patent Judges*.

21
22 CRAWFORD, *Administrative Patent Judge*.
23
24

25 DECISION ON APPEAL
26

27 STATEMENT OF THE CASE

28 Appellants appeal under 35 U.S.C. § 134 (2002) from a final rejection
29 of claims 1-5, 8-18 and 21-22. We have jurisdiction under 35 U.S.C. § 6(b)
30 (2002).

Appellants invented a data processing system and method for assessing the value creation of a business enterprise (Specification 1:10-11).

Independent claim 1 under appeal read as follows:

1. A computer-implemented method of processing data relating to the performance of a business enterprise in creating value, comprising:
developing a data structure, by use of a computer system, including assumed variables that have a influence on a value stream of the business enterprise, the assumed variables in said data structure being arranged in a multi-level hierarchy in which assumed variables positioned at a lower level in the hierarchy influence one or more assumed variables positioned at a higher level in the hierarchy;
determining, by use of a computer system, a first outcome for the value stream of the business enterprise based upon the assumed variables;
authorizing a user to alter one or more of the assumed variables based on a level of authorization of the user and a level of the hierarchy in which the assumed variables are positioned, wherein different levels of authorization have access to different levels of assumed variables; and
determining a second outcome for the value stream of the business enterprise taking into account the altered assumed variables.

The prior art relied upon by the Examiner in rejecting the claims on appeal is:

Eder	US 6,321,205 B1	Nov. 20, 2001
Belani et al.	US 6,944,777 B1	Sep. 13, 2005

The Examiner rejected claims 1-5, 8-18 and 21-22 under 35 U.S.C. § 103(a) as being unpatentable over Eder in view of Belani.

1 We AFFIRM.

3 ISSUES

4 Did the Appellants show the Examiner erred in failing to withdraw
5 rejections based on Eder in view of the withdrawal of rejections based on
6 Eder in a related application?

7 Did the Appellants show the Examiner erred in rejecting claims in
8 view of Eder because Eder is non-analogous art?

9 Did the Appellants show the Examiner erred in finding that Eder
10 discloses determining an outcome for a value stream as recited in claims 1,
11 5, 10, 14 and 18?

12 Did the Appellants show the Examiner erred in finding that Eder
13 discloses “determining, by use of the computer system, an outcome for the
14 value stream of the business enterprise based upon the assumed variables
15 and events of the base case scenario” as recited in claim 18?

16 Did the Appellants show the Examiner erred by finding that a
17 combination of Eder and Belani fails to render obvious “authorizing” a user
18 to “alter one or more assumed variables based on a level of authorization of
19 the user and a level of the hierarchy in which the assumed variables are
20 positioned, wherein different levels of authorization have access to different
21 levels of assumed variables” as recited in claims 1, 5, 14 and 18?

22 Did the Appellants show the Examiner erred by failing to provide
23 proper motivations for combining Eder and Belani?

24 Did the Appellants show the Examiner erred by finding that a
25 combination of Eder and Belani fails to render obvious “selectively

1 authorizing a plurality of users to provide real-time feedback on the value
2 creation performance of the business enterprise based on a level of
3 authorization of each user, wherein only certain levels of authorization are
4 permitted to provide real-time feedback” as recited in claim 10?

5
6 FINDINGS OF FACT

7 *Specification*

8 Appellants invented a data processing system and method for
9 assessing the value creation of a business enterprise (Specification 1:10-11).

10 Traditional accounting methods for assessing the value creation of a
11 business enterprise are inadequate because “[i]n today’s world, however, the
12 most important assets of many enterprises are not plant and equipment but
13 rather knowledge, ideas, and skills. For the most part, knowledge-based
14 assets are not acquired through third-party transactions, but are rather
15 developed in-house. As such, they are not adequately capturing using
16 traditional accounting methods” (Specification 1:19-22).

17 “Data that is relevant to performance of a business enterprise may be
18 maintained in the database 104 (Figure 1). As used herein, ‘business
19 enterprise’ is intended to encompass for profit, not-for-profit and
20 governmental organizations. The database 104 may be in form of a
21 relational database. Input and output from the database 104 may be in the
22 context of one of four different ‘perspectives’ into the data (e.g., each
23 perspective may be an organization or arrangement of data). These
24 perspectives may include: a perspective that reflects the company’s strategy
25 for creating and realizing value, referred to herein as value creation and

1 realization formula; a value stream model perspective; a value creation
2 capacity perspective; and a value creation for multiple stakeholders
3 perspective” (Specification 8:11-19).

4 “The value stream model perspective... may include... assumptions
5 regarding future events” (Specification 8:29-9:3).

6 “[A] ‘value stream’ for a business enterprise is an aggregation of
7 financial and non-financial benefits flowing to the business and arising from
8 a minimum set of activities that are necessary to give rise to the benefits.”

9 ... “[A] non-financial benefit may be enhanced customer loyalty.”

10 (Specification 9:4-12).

11 “Events and assumed variables are organized in several data
12 structures. Events and assumed variables related to financial value creation
13 outcomes are organized in the event/assumption matrix, as described
14 above.”... “All assumed variables that have an influence on a future
15 financial or non-financial value stream of the business enterprise are linked
16 to at least one future or past event for each assumed variable that influences
17 the corresponding assumed variable” (Specification 25:1-7).

18
19 *Eder*

20 Eder discloses “a computer based method of and system for
21 evaluating the probable impact of user-specified or system generated
22 changes in business value drivers on the other value drivers, the financial
23 performance and the future value of a commercial enterprise” (col. 1, ll. 18-
24 22).

1 A new system is necessary because “[a]ccounting systems are ‘wrong’
2 for one simple reason, they track tangible assets while ignoring intangible
3 assets. Intangible assets such as the skills of the workers, intellectual
4 property, business infrastructure, databases, and relationships with
5 customers and suppliers are not measured with current accounting systems”
6 (col. 1, ll. 30-36).

7 The enterprise business value may include both tangible and
8 intangible elements (col. 6, ll. 43-46). The value of an enterprise operation
9 is the sum of (1) a current value of excess cash and marketable securities, (2)
10 value of current-operation and (3) value of growth options (col. 6, Table 2).
11 Current operation values may include financial assets (e.g., accounts
12 receivable, inventory, prepaid expenses) and value generating assets
13 (brandnames, customer base, employees, strategic alliances, vendors,
14 general going concern value) (Fig. 14). Current operation value may also
15 include the sum of (1) value of expected revenue, (2) value of expected
16 expenses and (3) value of capital (Table 3). The value of capital can have a
17 positive or negative value (Table 3).

18 Information such as accounts receivable, accounts payable, capital
19 asset, inventory, invoicing, payroll and purchasing subsystems are stored on
20 worksheets, files, tables and databases of general-ledger accounting systems
21 (col. 12, ll. 53-60). “[T]hese databases, tables and files are accessed by the
22 application software of the present invention as required to extract the
23 information required for completing a business valuation” (col. 12, ll. 60-
24 63). “The general ledger system generally maintains summary, dollar only
25 transaction histories and balances for all accounts, while the associated

1 subsystems, accounts payable, accounts receivable, inventory, invoicing,
2 payroll and purchasing, maintain more detailed historical transaction data
3 and balances for their respective accounts. It is common practice for each
4 subsystem to maintain the detailed information shown in Table 6 for each
5 transaction” (col. 13, ll. 24-31). For example, an account receivable
6 transaction may include customer, transaction date, product sold, quantity,
7 price, amount due, terms, due date and account number (col. 12, Table 6).
8 In another example, an inventory transaction may include item number,
9 transaction date, transaction type, transaction quantity, location and account
10 number” (col. 12, Table 6).

11 The next step in system processing is completed by software block
12 221 where the software in the block prompts the user (20) via an element of
13 value specification data window (907) to define the elements of value for
14 each enterprise, to indicate the maximum number of sub-elements for each
15 element and to identify the identity and location of transaction data and other
16 information that are related to each element of value (col. 21, ll. 1-9).

17 The information entered by the user (20) defining the elements of
18 value is stored in the element of value definition table (153), the location of
19 the element of value data is stored in the composite variable location table
20 (167), and an index of the element of value data is stored in the composite
21 variable data table (168) in the application database (50), before processing
22 advances to a software block 222 (col. 21, ll. 34-39).

23
24 *Belani*

1 Belani discloses “techniques for controlling access to resources in a
2 multi-domain distributed computing environment” (col. 1, ll. 60-63).

3 “Distributed computer networks allow efficient sharing of resources
4 among users of the distributed system in a seamless manner. Examples of
5 resources that may be shared include information resources such as
6 databases, files, etc., or operation resources such as devices or processes”
7 (col. 2, ll. 13-18).

8 “The access controller is configured to receive a request from a
9 particular user requesting performance of one or more operations on a
10 particular resource. The access controller attempts to resolve permissions
11 for the operations in the request based on access list information for the
12 particular resource and user hierarchy information for the requesting user”
13 (col. 3, ll. 2-8).

14 “According to another embodiment of the present invention, the
15 access controller attempts to resolve the requested operations based on the
16 resource hierarchy information and access list information for the resources
17 in the resource hierarchy information. If all the operations in the user’s
18 request cannot be resolved based on the resource hierarchy information and
19 the access list information for the resources in the resource hierarchy
20 information, the access controller then attempts to resolve the unresolved
21 operations based on the resource hierarchy information in combination with
22 the particular user’s hierarchy information, and the access list information
23 for the resources in the resource hierarchy information” (col. 3, ll. 44-56).

“The increased deployment of resources via distributed networks has led to a heightened awareness of security concerns regarding the need to protect resources from unauthorized access” (col. 2, ll. 19-22).

“[C]onventional access control systems do not provide the desired ease of use, access control granularity, and scalability in a distributed environment. As a result, many of these systems are difficult to use and administer and do not scale well as the number of resources, requests, and users increase[s]. Thus, there is a need for an access control system which can efficiently control access to resources in a distributed environment. It is desired that the system be easy to use and administer, provide fine grained access control granularity, and be easily scalable as the number of principals and resources increase[s]” (col. 2, ll. 49-61).

PRINCIPLES OF LAW

Examiners are not bound to follow other examiners' interpretations. *Dayco Products Inc. v. Total Containment Inc.*, 329 F.3d 1358, 1368 (Fed. Cir. 2003).

A reference is analogous art if it is either in the field of the applicant's endeavor or reasonably pertinent to the particular problem with which the inventor was concerned. *In re Oetiker*, 977 F.2d 1443, 1447 (Fed. Cir. 1992). In addition, when a work is available in one field of endeavor, design incentives and other market forces can prompt variations of it, either in the same field or a different one. For the same reason, if a technique has been used to improve one device, and a person of ordinary skill in the art would recognize that it would improve similar devices in the same way, using the

1 technique is obvious unless its actual application is beyond his or her skill.

2 *KSR Int'l Co. v. Teleflex Inc.*, 127 S. Ct. 1727, 1740 (2007).

3 A combination of familiar elements according to known methods is
4 likely to be obvious when it does no more than yield predictable results.

5 *KSR Int'l Co.*, 127 S. Ct. at 1731.

6 During examination, claims are to be given their broadest reasonable
7 interpretation consistent with the specification, and claim language should
8 be read in light of the specification as it would be interpreted by one of
9 ordinary skill in the art. *In re Am. Acad. of Sci. Tech Ctr.*, 367 F.3d 1359,
10 1369 (Fed. Cir. 2004).

11 In examining the specification for proper context, however,
12 limitations from the specification will not be imported into the claims.
13 *CollegeNet, Inc. v. ApplyYourself, Inc.*, 418 F.3d 1225, 1231 (Fed. Cir.
14 2005) (citing *Teleflex, Inc. v. Ficosa N. Am. Corp.*, 299 F.3d 1313, 1326
15 (Fed. Cir. 2002)).

16 The test for obviousness is not whether the features of a secondary
17 reference may be bodily incorporated into the structure of the primary
18 reference; nor is it that the claimed invention must be expressly suggested in
19 any one or all of the references. Rather, the test is what the combined
20 teachings of the references would have suggested to those of ordinary skill
21 in the art. *In re Keller*, 642 F.2d 413, 425 (CCPA 1981).

22
23 ANALYSIS

24 *Related Application*

1 This application is a continuation-in-part application of U.S. Patent
2 Application No. 09/574,569 (“‘569 application”). Appellants assert that
3 because the Examiner withdrew a rejection based on Eder in the ‘569
4 application, that the rejection based on Eder should be withdrawn in this
5 application as well (Appeal Brief 4-5; Reply Brief 8). Whether or not the
6 applications are related, Examiner’s are not bound by the interpretations and
7 subsequent actions of other Examiners. *See Dayco Products Inc. v. Total*
8 *Containment Inc.*, 329 F.3d at 1368.

9 Moreover, the claims of the ‘569 application are not the same as those
10 in the present application (Examiner’s Answer 7). The manner in which the
11 claims differ is important because several of the aspects set forth in the
12 Appeal Brief at pages 4-5 as allegedly not being disclosed by Eder, such as
13 “future financial value streams,” “analyzing individual value streams,” and
14 “determining the present value of future value streams,” are not set forth in
15 claims of the present application. Accordingly, the alleged persuasiveness
16 of the arguments in the ‘569 application with respect to Eder concerning
17 these aspects are not applicable to the present claims.

18
19 *Non-Analogous Art*

20 In asserting that Eder and the present invention solve different
21 problems and do so using different methods, the Appellants appear to be
22 asserting that Eder and the present application are non-analogous art (Appeal
23 Brief 5-6). A reference is properly used in a rejection, if the reference is
24 either (1) in the field of the applicant's endeavor or, if not, (2) reasonably
25 pertinent to the particular problem with which the inventor was concerned.

1 *In re Oetiker*, 977 F.2d at 1447. The Supreme Court has expanded this test
2 to merely require that the reference be reasonably pertinent to *any* problem
3 solved either explicitly or implicitly by the present application, regardless of
4 the inventor's subjective intentions. See *KSR Int'l Co.*, 127 S. Ct. at 1740.

5 Appellants admit that both Eder and the present invention use certain
6 financial techniques to calculate business value (Appeal Brief 5).
7 Accordingly, because Eder and the present invention are in the same field,
8 the first prong of the *In re Oetiker* test is met.

9 Furthermore, even if Eder was not in the exact field of Appellants'
10 endeavor, both the present application and Eder specifically address the
11 problem that current business valuation methods do not properly account for
12 intangible assets (Specification 1:19-22; Eder, col. 1, ll. 30-36). Appellants
13 take a much too narrow approach by requiring that the problems and
14 solutions in Eder and the application be essentially identical. As long as the
15 cited art is reasonably pertinent to *any* problem explicitly or implicitly
16 solved by the present application, as Eder clearly is here, the second prong
17 of the test set forth in *In re Oetiker* is also satisfied.

18
19 *Determining an Outcome for a Value Stream*

20 Appellants assert that Eder does not disclose determining an outcome
21 of a value stream. Appellants also assert that the Specification at p. 9, ll. 4-6
22 imparts the following definition to "value stream": an aggregation of
23 financial and non-financial benefits flowing to the business and arising from
24 a minimum set of activities that are necessary to give rise to the benefits
25 (Appeal Brief 7; Reply Brief 6-7). Whether or not this definition for value

1 stream is correct, Eder discloses determining an outcome of a value stream
2 even under Appellants' definition.

3 Eder discloses that an enterprise business value may include both
4 tangible and intangible elements. Some of these elements include excess
5 cash, marketable securities, accounts receivable, inventory, prepaid
6 expenses, brandnames, customer base, employees, strategic alliances, and
7 vendors. Under a broadest reasonable interpretation, at least some of these
8 elements are financial and non-financial benefits that allegedly make up a
9 value stream determination. *See In re Am. Acad. of Sci. Tech Ctr.*, 367 F.3d
10 at 1369.

11 Appellants also assert that Eder only considers past and current
12 valuations while the present invention considers future valuations (Reply
13 Brief 6). However, no such limitation is set forth in the claims, and thus will
14 not be considered. *See CollegeNet, Inc.*, 418 F.3d at 1231.

15
16 *Assumed Variables and Events*

17 Appellants assert that Eder does not disclose assumed variables tied to
18 events (Appeal Brief 8; Reply Brief 7-8). While Appellants do not provide
19 explicit support from either the claims or the Specification that assumed
20 variables must be tied to events, even assuming that it is correct, Eder
21 discloses assumed variables tied to events.

22 Eder discloses that items such as accounts receivable and inventory
23 are taken into consideration when determining the enterprise business value.
24 Eder also discloses that the following fields for individual accounts
25 receivable transactions may be maintained in databases, tables and files for

1 use in determining the enterprise business value: customer, transaction date,
2 product sold, quantity, price, amount due, terms, due date and account
3 number. For an inventory transaction, the fields may include item number,
4 transaction date, transaction type, transaction quantity, location and account
5 number. Under a broadest reasonable interpretation, at least some of these
6 fields are tied to individual events that are later converted into quantified
7 values for determining the enterprise business value. *See In re Am. Acad. of*
8 *Sci. Tech Ctr.*, 367 F.3d at 1369.

9
10 *Authorization Hierarchy*

11 Appellants assert that a combination of Belani and Eder does not
12 render obvious “authorizing” a user to “alter one or more assumed variables
13 based on a level of authorization of the user and a level of the hierarchy in
14 which the assumed variables are positioned, wherein different levels of
15 authorization have access to different levels of assumed variables” as recited
16 in claims 1, 5, 14 and 18. Specifically, the Appellants assert that while
17 Belani may disclose controlling individual user access to individual
18 databases, files and other storage means, Belani does not disclose controlling
19 individual user access to individual variables within the databases and files
20 (Appeal Brief 9; Reply Brief 1-2).

21 However, Eder discloses users having access to specific data locations
22 tied to elements of value (col. 21, ll. 1-9, 34-39). Accordingly, by definition,
23 a user (20) has a sufficient level of authorization down to the individual data
24 level to enter the element of value data prompted by element of value
25 specification data window (907).

Moreover, Belani discloses controlling access to resources where resources is defined as “databases, files, etc., or operation resources such as devices or processes.” In setting forth this definition of resources to include “etc.,” Belani encompasses all aspects of a database hierarchy, including data.

Furthermore, the Appellants argue that the difference between granting access to databases as opposed to data “is significant because access control for individual units of data in a database increases in complexity as the amount of data in the database increases” (Appeal Brief 10; Reply Brief 2). However, Belani discloses that their invention addresses this problem as well at col. 2, ll. 48-61, specifically citing access control granularity and scalability. In the context of a database hierarchy, the individual data variable would be the epitome of fine grained access control granularity.

Motivation for Combining Eder and Belani

Appellants assert that there is no motivation for combining Eder and Belani as set forth by the Examiner because the “combination would produce a system that is non-operative and fatally flawed” (Appeal Brief 13; Reply Brief 4). “However, the test for obviousness is not whether the features of a secondary reference may be bodily incorporated into the structure of the primary reference; nor is it that the claimed invention must be expressly suggested in any one or all of the references. Rather, the test is what the combined teachings of the references would have suggested to

1 those of ordinary skill in the art.” *In re Keller*, 642 F.2d 413, 425 (CCPA
2 1981).

3 Eder discloses “a computer based method of and system for
4 evaluating the probable impact of user-specified or system generated
5 changes in business value drivers on the other value drivers, the financial
6 performance and the future value of a commercial enterprise” (col. 1, ll. 18-
7 22). Belani discloses “techniques for controlling access to resources in a
8 multi-domain distributed computing environment” (col. 1, ll. 60-63). Page 5
9 of the Examiner’s Answer asserts that “at the time of the invention, it would
10 have been obvious to a person of ordinary skill in the art for the system of
11 Eder to incorporate access control of its variables in its data processing
12 system by granting authorization levels to each user for each assumed
13 variable as taught by Belani et al. because doing so ensures that only users
14 with the proper permission have access to the variables, thus maintaining the
15 integrity of the data within the system.” This motivation to combine is
16 facially reasonable and sufficient under *KSR Int’l Co.*, 127 S. Ct. at 1731,
17 1740, and the Appellants have failed to specifically address why the
18 proffered rationale is flawed.

19 As for the alleged technical incompatibility of the systems Eder and
20 Belani, not only is this irrelevant under *In re Keller*, but Belani discloses
21 protocols for resolving hierarchical conflicts (col. 3, ll. 44-56). Accordingly,
22 one of ordinary skill familiar with both Eder and Belani would have been
23 able to resolve the alleged technical incompatibilities in the combination
24 should they have arisen.

1 *Real-Time Feedback*

2 For the same reasons that Appellants alleged that the combination of
3 Eder and Belani does not render obvious “authorizing a user to alter one or
4 more assumed variables,” the Appellants assert that the combination of Eder
5 and Belani also does not render obvious “authorizing a plurality of users to
6 provide real-time feedback” as recited in claim 10. “[A]uthorizing a user to
7 alter one or more assumed variables” has been found obvious. Moreover,
8 altering an element of value in Eder results in the “real-time feedback” of
9 changes in other values used in calculating a business value. Accordingly,
10 “authorizing a plurality of users to provide real-time feedback” is also
11 obvious in view of Eder and Belani.

12
13 CONCLUSIONS OF LAW

14 The Appellants did not show that the Examiner erred in failing to
15 withdraw rejections based on Eder in view of the withdrawal of rejections
16 based on Eder in a related application.

17 The Appellants did not show that the Examiner erred in rejecting
18 claims in view Eder because Eder is non-analogous art.

19 The Appellants did not show that the Examiner erred in finding that
20 Eder discloses determining an outcome for a value stream as recited in
21 claims 1, 5, 10, 14 and 18.

22 The Appellants did not show that the Examiner erred in finding that
23 Eder discloses “determining, by use of the computer system, an outcome for
24 the value stream of the business enterprise based upon the assumed variables
25 and events of the base case scenario” as recited in claim 18.

The Appellants did not show that the Examiner erred by finding that a combination of Eder and Belani fails to render obvious “authorizing” a user to “alter one or more assumed variables based on a level of authorization of the user and a level of the hierarchy in which the assumed variables are positioned, wherein different levels of authorization have access to different levels of assumed variables” as recited in claims 1, 5, 14 and 18.

The Appellants did not show that the Examiner erred by failing to provide proper motivations for combining Eder and Belani.

The Appellants did not show that the Examiner erred by finding that a combination of Eder and Belani fails to render obvious “selectively authorizing a plurality of users to provide real-time feedback on the value creation performance of the business enterprise based on a level of authorization of each user, wherein only certain levels of authorization are permitted to provide real-time feedback” as recited in claim 10.

The Appellants have failed to show that the Examiner erred in rejecting claims 1-5, 8-18 and 21-22 under 35 U.S.C. § 103(a) as being unpatentable over Eder in view of Belani.

DECISION

The decision of the Examiner to reject claims 1-3, 9-13, and 19-24 is affirmed.

AFFIRMED

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